

Appendix

Appendix

.....
Appropriations by Fund
.....

Glossary
.....



Appropriations by Fund



County Funds by Type

County Funds by Type

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
General Fund	\$ 2,305,539,649	\$ 2,148,119,677	\$ 2,515,757,524	\$ 2,456,148,645
Air Pollution Control District	14,167,180	17,013,903	17,580,000	17,499,750
County Proprietary Enterprise Funds	43,232,005	23,573,109	54,192,396	44,507,019
County Proprietary Internal Service Funds	321,605,908	317,894,597	371,424,723	334,016,058
County Service Areas	10,258,677	8,733,186	11,389,655	11,617,791
Miscellaneous Local Agencies	5,223,022	2,390,640	3,903,236	3,414,122
Miscellaneous Special Districts	9,040,399	5,186,754	10,898,269	8,715,407
Permanent Road Divisions	298,276	190,432	293,022	293,022
Sanitation Districts	18,008,503	13,599,090	28,345,074	19,904,819
Special Revenue Funds	308,244,734	285,746,839	753,721,693	803,016,772
Total - All County Funds	\$ 3,035,618,353	\$ 2,822,448,227	\$ 3,767,505,592	\$ 3,699,133,405



County Funds by Group

Public Safety Group

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Public Safety Group General Fund	\$ 707,705,116	\$ 696,188,195	\$ 767,349,184	774,392,027
Proposition 172 Special Revenue Fund	—	—	181,563,768	187,320,398
Asset Forfeiture Funds	967,228	766,712	858,566	805,000
Inmate Welfare Funds	7,056,300	4,524,533	7,219,900	7,230,400
Institutional Internal Service Funds	2,505,800	2,184,458	2,246,300	2,246,300
800 MHZ Project-CSA #135	1,598,278	1,362,198	1,873,023	1,873,023
Subtotal	\$ 719,832,722	\$ 705,026,096	\$ 961,110,741	\$ 973,867,148

Health and Human Services Agency

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Health and Human Services Agency General Fund	\$ 1,207,134,204	\$ 1,115,195,612	\$ 1,340,568,942	\$ 1,315,422,552
Realignment Special Revenue Funds	—	—	263,466,200	279,968,500
Institutional Internal Service Funds	1,000	—	—	—
Ambulance Districts	3,658,332	4,175,092	3,910,942	3,910,942
Subtotal	\$ 1,210,793,536	\$ 1,119,370,704	\$ 1,607,946,084	\$ 1,599,301,994

Land Use & Environment Group

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Land Use & Environment Group General Fund	\$ 93,202,822	\$ 64,391,215	\$ 84,716,999	\$ 83,306,466
Alpine Sanitation District	1,655,827	780,843	2,685,982	1,511,497
Aviation Funds	4,085,198	554,272	4,618,209	423,500
Detention Basin District	48,533	15,841	31,838	31,838
Environment Control Dist.	14,167,180	17,013,903	17,580,000	17,499,750
Facilities Planning District	96,794	38,025	96,794	96,794
Fire Protection Districts	656,383	558,310	611,826	560,909
Flood Control District	4,931,600	2,597,480	5,786,542	4,831,679



Land Use & Environment Group

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Grazing / Fish & Game	39,500	64,662	69,500	39,500
Inactive Waste Site Program	13,266,254	12,008,675	12,264,035	29,291,290
Julian Sanitation District	212,609	248,256	618,959	474,236
Lakeside Sanitation District	5,016,797	4,754,185	7,402,071	4,857,541
Landscape Maintenance Districts	343,656	230,784	371,164	371,164
Parkland Dedication Funds	4,041,817	1,131,496	7,474,682	6,247,747
Parks & Recreation Districts	2,004,287	1,315,508	2,546,255	2,875,568
Pine Valley Sanitation District	76,603	71,408	96,557	93,915
PRD 1001 Capra Way	45,006	23,318	36,519	36,519
PRD 1002 Sunny Acres	22,994	15,092	5,922	5,922
PRD 1003 Alamo Way	36,084	23,810	10,768	10,768
PRD 1004 Butterfly Lane	33,744	20,663	9,474	9,474
PRD 1005 Eden Valley Lane	118,103	96,154	29,295	29,295
PRD 1006 North View Lane	7,000	6,136	—	—
PRD 1007 Tumble Creek	35,345	5,260	47,205	47,205
PRD 1008 Canter Road	—	—	118,625	118,625
PRD 1009 Golf Drive	—	—	35,214	35,214
Public Works Roads	84,998,014	80,679,634	97,109,650	122,587,679
Public Works Enterprise Funds	43,232,005	23,573,109	54,192,396	44,507,019
Public Works Equipment ISF	15,370,543	10,674,182	12,978,604	10,410,234
Road Maintenance Districts	1,849,574	1,037,326	1,944,633	1,894,373
Sewer Construction District	2,840	101	3,180	3,180
Sewer Maintenance District	2,244,799	1,338,831	3,181,827	1,953,828
Spring Valley Sanitation District	11,046,667	7,744,397	17,541,505	12,967,630
Street Lighting Districts	1,864,000	1,250,442	1,929,900	1,929,900
Subtotal	\$ 304,752,578	\$ 232,263,318	\$ 336,146,130	349,060,259



Community Services Group

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Community Services Group General Fund	\$ 29,268,526	\$ 30,537,788	\$ 34,224,195	\$ 32,846,971
County Library Funds	20,652,608	18,863,084	24,965,808	24,781,519
Facilities Management Internal Svc. Fund	66,149,536	70,627,357	85,664,413	82,634,404
Fleet Services Internal Service Fund	35,133,178	26,725,676	36,449,601	36,538,548
Housing Funds	30,046,781	7,595,110	25,149,449	22,491,430
Purchasing Internal Service Fund	46,476,907	32,369,555	47,418,094	47,760,512
Redevelopment Agencies	5,196,022	2,364,390	3,876,236	3,387,872
Reprographics Internal Service Fund	10,228,632	9,882,630	11,434,707	11,225,780
Subtotal	\$ 243,152,190	\$ 198,965,590	\$ 269,182,404	\$ 261,667,036

Finance and General Government Group

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Finance and General Government Group General Fund	\$ 135,908,091	\$ 117,356,222	\$ 140,191,290	\$ 135,126,464
Cable TV Program	1,841,761	1,723,846	2,381,090	2,048,003
IT Internal Service Fund	111,056,425	105,837,853	136,526,251	104,209,751
Subtotal	\$ 248,806,277	\$ 224,917,921	\$ 279,098,631	\$ 241,384,218

Capital

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Capital Outlay Program	\$ 90,039,390	\$ 106,636,383	\$ 72,822,855	\$ 63,329,302
Subtotal	\$ 90,039,390	\$ 106,636,383	\$ 72,822,855	\$ 63,329,302

Finance Other

	Fiscal Year 2000-2001 Adopted Budget	Fiscal Year 2000-2001 Adjusted Actuals	Fiscal Year 2001-2002 Adopted Budget	Fiscal Year 2002-2003 Approved Budget
Finance-Other General Fund	\$ 132,320,890	\$ 124,450,645	\$ 148,706,914	\$ 115,054,165
Retirement Unfunded Liability	51,209,883	51,198,433	53,757,981	56,452,504
Risk Management Programs	34,683,887	59,592,886	38,706,852	38,990,529
Subtotal	\$ 218,214,660	\$ 235,241,964	\$ 241,171,747	\$ 210,497,198



Glossary of Budget Terms



ABC – Activity-Based Costing.

Account – A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.

Accounting Standards – The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

Accrual Basis Of Accounting – A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Activity – A departmental effort that contributes to the accomplishment of specific, identified program objectives.

Activity-Based Costing (ABC) – Costs based on activities rather than accounting data. Purpose of current effort is to establish baseline of today's activities.

ADA – Americans with Disabilities Act. This law requires modification of public buildings to ensure access for people with disabilities.

Adopted Budget – An annual spending plan that is adopted by the Board of Supervisors pursuant to Government Code that balances revenues and expenditures.

AFDC – Aid to Families with Dependent Children. A federal public assistance program that was replaced by Temporary Assistance to Needy Families (TANF).

Agency/Groups – The basic organizational structure of the County. General Managers of Agency/Groups report directly to the Chief Administrative Officer.

APCD – Air Pollution Control District. A department within the Land Use and Environment Group.

APIP – Agricultural Parcel Inspection Program.

Appropriation – Legal authorization to make expenditures or enter into obligations for specific purposes.

Assessed Property Value – The value of property for the purpose of levying property taxes.

Assessed Valuation – A valuation set on real estate as a basis for levying taxes. Real estate in San Diego County is assessed at 100% of full market value.

Balanced Scorecard (BSC) – Performance Management system based on linked financial and non-financial measurements in the areas of employees, process, financial, and customer.

Balanced Operational Plan – An Operational Plan budget in which current revenues equal current expenditures. The legal requirements for a balanced annual budget are required by the State of California per Section 29000 et. al. of the Government Code.

BIT – Bi-annual Inspection of Terminals. A state inspection program for commercial truck/vehicle maintenance facilities.

Bond – A promise to repay borrowed money on a particular date, often ten or twenty years in the future; most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals. Bonds are a mechanism used to obtain long-term financing.

Bond Covenant – A legally enforceable agreement with bondholders that requires the governmental agency selling the bond to meet certain conditions in the repayment of the debt.

BPR – Business Process Reengineering

BSC – Balanced Scorecard.



Business Process Reengineering (BPR) – Approach for transforming the County’s management processes into a customer-oriented, quality focused, technology-enabled, and efficient service provider. The purpose is to implement new and more effective processes rather than re-implementing the same processes using new tools. One of the goals is to generate budgetary savings to permit reinvestment in higher priority needs & services.

BuyNet – An on-line internet system that documents solicitation requirements of the procurement of goods and services for the County.

CAC – County Administration Center. The County facility located at 1600 Pacific Highway, San Diego.

CAFR – Comprehensive Annual Financial Report.

CalWORKs – California Work Opportunities and Responsibilities to Kids Program. A Federal Public Assistance Program which aids individuals in finding permanent employment and getting off of Public Assistance.

CAO – Chief Administrative Officer of the County of San Diego.

Capital Assets – Property the County owns. Capital items cost \$5,000 or more and are intended to last a long time—e.g., buildings, land, roads, bridges, and water treatment plants. Also known as fixed assets.

Capital Budget – A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget: balances revenues and expenditures; specifies the sources of revenues; lists each project or acquisition.

Capital Improvements Plan (CIP) – A list of capital projects for a five-year period developed by the Community Services Group (Department of General Services).

Capital Outlay Fund (COF) – This fund includes lease purchases, land acquisitions, and capital projects that are not included in the County Health Complex, County Library Projects, or Criminal Justice Facilities funds.

Capital Projects Funds – Governmental funds established to account for resources used for the acquisition of large capital improvements other than those accounted for in proprietary funds. Examples include the Capital Outlay Fund and the Redevelopment Agency Funds.

Cash Basis Of Accounting – A method of accounting in which revenues are recorded only when cash is received and expenditures are recorded only when payment is made. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles, local governments must use the accrual basis, rather than the cash basis of accounting. See also “Accrual Basis Of Accounting.”

Cash Flow – The net cash balance at any given point. The Auditor and Controller prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly and quarterly basis.

CBPR/PMR – Contract Business Plan Review. Review of contract/program prior to initiation.

CDBG – Community Development Block Grant. A Federal grant administered by the County of San Diego to be used for improvements within a community that has been designated a “blight” area.

CFO – Chief Financial Officer of the County of San Diego.

CHDP – Child Health Disability Prevention. A Federal program that performs preventative health screenings for children in low income families.



CIP – Capital Improvements Plan

CLERB – Citizens' Law Enforcement Review Board. A department within the Public Safety Group.

COF – Capital Outlay Fund.

COLA – Cost Of Living Adjustment.

Comprehensive Annual Financial Report (CAFR) – The audited report of annual financial data for the County of San Diego. This report is prepared by the Auditor and Controller. It is usually referred to by its abbreviation, and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; an operating statement that compares revenues with expenditures.

Contingency Reserve – A reserve of Fund Balance that is set aside to meet unforeseen circumstances; this protects the County from having to issue short-term debt to cover such needs.

Continuous Processes Improvement (CPI) – The application of tools designed to achieve incremental, continuous improvement in process cycle-times and added-value contributions, with emphasis on the elimination of waste and bureaucratic elements—the over-riding objective being to streamline processes in the pursuance of continuous customer satisfaction.

CSC – Civil Service Commission. A department in the Finance and General Government Group.

CTN – County Television Network – the County's television station broadcasting Board meetings and programs of community interest.

CWS – Child Welfare Services. California's program for providing Child Protective Services.

DA – District Attorney. An elected official in the Public Safety Group.

DDSL – Discretionary Programs/Discretionary Service Level

Debt Service – Annual principal and interest payments that the local government owes on money that it has borrowed.

Debt Service Funds – One or more funds established to account for expenditures used to repay the principal and interest on debt.

DIBBS – Do It Better By Suggestion. The County's incentive plan for employees to suggest ways to operate that will increase productivity and efficiency.

Direct Expenses – Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments or operating units.

Discretionary Programs/Discretionary Service Level (DDSL) – These programs are voluntary, without service level requirements, although many of these programs support mandated programs.

Discretionary Programs/Mandated Service Level (DMSL) – These are programs which the County voluntarily operates; however, service levels are specified by law, usually as a condition of funding.

DMSL – Discretionary Programs/Mandated Service Level

DPW – Department of Public Works; A department in the Planning and Land Use Group.

Early and Periodic Screening, Diagnosis and Treatment Program (EPSDT) – A comprehensive package of benefits available to Medicaid eligible children up to age 21.

EFNEP – Expanded Food and Nutrition Education Program.



Encumbrance – Budget authority that is set aside when a purchase order or contract is approved. The encumbrance assures suppliers that sufficient funds will be available once the order is filled. Encumbrances are also known as obligations.

Enterprise Fund – A separate fund used to account for services supported primarily by service charges; examples include the Airport; Liquid Waste; Transit; and Sanitation District Funds.

Enterprise Resource Planning (ERP)/Enterprise Systems (ES) – New applications to replace, enhance, and integrate existing Financial and Human Resources systems.

Entitlement Program – A program in which funding is allocated according to eligibility criteria; all persons or governments that meet the criteria specified by Federal or State laws to receive the benefit.

EPA – Environmental Protection Agency.

EPSDT – Early and Periodic Screening, Diagnosis and Treatment Program.

Equipment Replacement Reserves – Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.

ERP – Enterprise Resource Planning.

Estimated Revenue – The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure – An appropriation used for goods and services ordered and received whether paid or unpaid, including provisions for debt retirement (if not reported as a liability of the fund from which retired) and capital outlays.

Fiduciary Funds – Funds that account for resources that governments hold in trust for individuals or other governments.

Fiscal Year (FY) – The fiscal year is the period during which obligations are incurred, encumbrances are made, appropriations are expended, and revenues received. The County's fiscal year is July 1 through June 30.

FTE – Full-Time Equivalent

Full-Time Equivalent (FTE)/Staff Year – The number of hours per year that a full-time employee is expected to work. If there are two workers, each of whom works half that number of hours per year, the two workers together equal one full-time equivalent or one staff year.

Fund – A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

Fund Balance – The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board

General Fund – The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most functions—such as public safety or health and human services are accounted for in the General Fund.

General Management System (GMS) – A performance-based financial plan that includes goals and objectives tied to operational incentive plans. A key goal of the GMS is the integration of a five-year Strategic Plan and a two-year Operational Plan.

General Purpose Revenues – Locally generated revenues derived from property taxes, sales taxes, vehicle license fees, court fines, and fund balance. General



Purpose Revenues may be used for any purpose which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. Their usage is controlled by the Board of Supervisors.

General Revenue Allocation – The operational distribution of General Purpose Revenues to various County departments and programs through the Agency/Groups and subject to Board approval.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards used by state and local governments for financial recording and reporting which have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

Geographical Information System (GIS) – provides electronic geographic data and maps for County and City departments and other users.

GIS – Geographical Information System

GMS – General Management System

Governmental Accounting Standards Board (GASB) – The body that sets accounting standards specifically for governmental entities at the state and local levels.

Grant – A payment of money from one governmental unit to another or from a governmental unit to a not-for-profit agency. Grants are often earmarked for a specific purpose or program.

HCD – Housing and Community Development. A department in the Community Services Group.

HHSA – Health and Human Services Agency.

Housing and Urban Development, Department of (HUD) – A Federal department that administers grants

that address the needs of housing for low income families.

HRMS – Human Resource Management System.

ICR – Intelligent Character Recognition Technology.

IAR – Information, Assessment and Referral

Information, Assessment and Referral (IAR) – A technology-enabled intake and referral process designed to improve client access to services and operationalizing the “no wrong door” customer service goals of the Health and Human Services Agency.

Indirect Expenses – Those elements of cost necessary in the production of an article or the performance of a service but not an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Internal Service Funds (ISF) – One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services (e.g., General Services – Facilities Services ISF) will budget for such services.

ISF – Internal Service Funds

IT – Information Technology.

JPA – Joint Powers Authority.

Kids Health Assurance Network (KHAN) – A Health and Human Services Agency administered, community collaborative established to insure that every child in San Diego has a medical home, primary care provider and health care coverage.

Line-Item Budget – A budget format prescribed by the State Controller. The County's line-item budget shows activities grouped by an organizational unit such as a department. The term line-item refers to account and sub-account detail typically provided for revenue by source (e.g., property taxes), and objects of expenditure



(e.g., Salary & Benefit, Services & Supplies, fixed assets, etc.).

LPS – Lanterman-Petris-Short Conservatorship.

LUEG – Land Use and Environment Group.

Managed Competition – County departments compete with private sector to deliver services. Re-direct overhead expense to front-line services.

Mandate – A requirement from the State or Federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mandated Programs/Discretionary Service Level (MDSL) – This is a category for programs that are required by law, but the level of service is optional. An example of a program in this category is the General Relief Program. The Board sets the aid payment rate and has total freedom of choice in deciding how this program is administered. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.

Mandated Programs/Mandated Service Level (MMSL) – This is a category for programs over which the Board has no discretion. CalWORKs is an example. The County is required to operate this program; this service is targeted to a population meeting eligibility standards set by the State; time deadlines are imposed; and the aid payment schedule and County participation rate is set by the State.

MDSL – Mandated Programs/Discretionary Service Level.

Mission – The business, general assignment of the organization. What we are striving to do over a continuous period of time.

MMSL – Mandated Programs/Mandated Service Level.

MSCP – Multiple Species Conservation Plan.

Objects (Line Items) – A sub classification of expenditures based on type of goods or services including– Salary & Benefit, Services & Supplies, Other Charges, and Fixed Assets. Each object contains sub-object classifications as well.

OCR – Optical Character Recognition.

Operational Incentive Plan (OIP) – Executive pay-for-performance, substantially revised 12/99 to be a goal-setting plan aligned with CAO/BOS annual goals. Incorporated into QFP FY2000.

Operational Plan Amendment – A revision of the Adopted Operational Plan. A recommendation to increase appropriations requires a four-fifths vote by the Board of Supervisors. Budget amendments occur frequently throughout the fiscal year, as spending priorities shift.

Operational Plan Calendar – A timetable showing when particular tasks are completed during the financial planning cycle.

Operational Plan Document – The County's Operational Plan Document is a two-year financial plan. It is prepared for use by the Board of Supervisors to facilitate the decision making process.

Organizational Development (OD) – Use of behavioral science to improve organization effectiveness including quality of work life and increased productivity. Change to total system.

Parkland Dedication Ordinance (PLDO) – A mechanism for funding local parks.

Performance Management (PM) – System that utilizes key performance indicators in the BSC format.

Performance Measures – Indicators used in the Operational Plan to show, for example: the amount of work accomplished; the efficiency with which tasks



were completed; and the effectiveness of a program which is often expressed as the extent to which objectives were accomplished.

PLDO – Parkland Dedication Ordinance.

PM – Performance Management.

PMR – Project Management Review.

Position – A position is an approved job for a person or persons working full-time or part-time. A position is usually listed in terms of its classification.

Program Revenues – Revenues generated by programs and/or dedicated to offset the program's costs.

Public Hearings – Open Board of Supervisors meeting regarding the CAO's Proposed Operational Plan that provides citizens an opportunity to voice their views on the merits of the County's Agency/Group proposals.

Real Property Transfer Tax (RPPT) – A tax assessed on property when ownership is transferred.

Regional Justice Information System (REJIS) – A San Diego Regional shared computer database.

REJIS – Regional Justice Information System.

Request for Bid (RFB) – A formal procurement document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

Request for Proposal (RFP) – An official request for proposals to be submitted to the County to perform specified services.

Reserves For Unforeseen Contingencies – Funding for nonrecurring, unanticipated expenditures; the fund protects the local government from having to issue short-term debt to cover such needs.

RFB – Request for Bid.

RFP – Request for Proposal.

RoV – Registrar of Voters. A department in the Community Services Group.

RPPT – Real Property Transfer Tax.

SanDAG – San Diego Association of Governments.

San Diego Association of Governments (SANDAG) – A regional association of elected representatives from the County, cities, and special districts who develop policies relating to growth and development in the County.

San Diego Geographic Information System (SanGIS) – focusing on ensuring that geographic data is maintained and accessible to County and City departments as well as the public.

SanGIS – San Diego Geographic Information System.

SBI – Screening and Brief Intervention.

SDCERA – San Diego County Employees Retirement Association.

Service Level Agreements (SLA) – An agreement between one of the Department of General Services Internal Service Funds and a customer department that specifies the types and level of services to be provided by General Services staff and/or contractors.

SLA – Service Level Agreements.

SPAN-FM – an integrated suite of solutions to automate infrastructure management encompassing Property (Land and Buildings), Leasing, Space Occupancy, and Facility Maintenance and Operations.

SPEC – Strategic Planning Executive Committee.

Special Revenue Fund – A fund used to account for revenues legally earmarked for a particular purpose (e.g., County's Road Fund).

SPST – Strategic Planning Support Team.



Staff Year/FTE – In concept, one person working full-time for one year. In the County, Salary and Benefit costs are based on the number of staff-years of various classifications required to provide a certain level of service. A normal fiscal year is equal to 2088 staff hours, although occasionally there are years with full time equivalent hours of 2080 or 2096.

Strategic – Dealing with creation of overall plans and sets of tactics to determine how best to achieve general goal of an entity. Usually refers to multi-entity planning, a time horizon greater than 2 years, and cost of more than \$1 million.

Strategic Enablers – Key tools and concepts that are critical to achieve Strategic Initiatives.

Strategic Initiatives – Major Projects that move the County and partners toward achievement of some part of a particular goal. Generally, they involve multiple entities and exceed \$1M in cost.

Strategic Intent – High level objectives, purposes, aims that direct actions....guide Strategic Initiatives.

Strategic Planning Executive Committee (SPEC) – Executive group consisting of County GMs and other County staff responsible for validating the County's Vision, Mission and Intent; identifying the initiatives; championing business operations' Strategic direction. SPEC includes CAO, ACAO, DCAOs & other GMs.

Strategic Planning Support Team (SPST) – Manages the planning process; facilitates and enables program review, development, implementation and measurement; supports operational program managements. SPST includes administrative and program staff from the 5 groups/agencies.

Tactics – The techniques, maneuvers, and procedures used to attain strategic goals, objectives, intents, etc.

TANF – Temporary Assistance to Needy Families.

Tax and Revenue Anticipation Notes (TRANS) – Notes sold by the County of San Diego that stabilize cash flow during the year.

Teeter Borrowing Program -- Short-term obligation notes, secured by future collections of delinquent property taxes, used to provide taxing agencies the amount of their property taxes without regard to such delinquencies.

Temporary Assistance to Needy Families (TANF) – The principal Federal Welfare program; formerly Aid to Families with Dependent Children.

TOT – Transient Occupancy Tax.

Total Appropriations and Total Revenues – The consolidation of all revenues and expenditures for all funds. The purpose is to report accurately the full amount of governmental revenues and expenditures for the Operational Plan period.

TRANS – Tax and Revenue Anticipation Notes.

Transient Occupancy Tax (TOT) – A tax of 9% of the rental receipts charged for temporary lodging in a hotel or other similar facility.

Trust Fund – A fund established by the County to receive money on behalf of individuals or other governments; the County has little or no discretion over these monies. Examples include Employees' Pension Fund and Property Tax Allocation Funds.

USDA – United States Department of Agriculture.

USDRIIP – Upper San Diego River Improvement Project.

Vehicle License Fee (VLF) – Annual registration fee imposed on vehicles at a rate equal to two percent of the vehicle's market value and distributed to cities and counties.



Vision – The image of what we might be and want to be at some point in the future. A picture of future desired outcomes.